

OPINION
53-65

September 15, 1953 (OPINION)

INSTITUTIONS

RE: Patient's Liability for Keep and Care

You state that in your official capacity as state's attorney of Cass County you have collected from persons who have the means to pay the amount due, or a portion thereof as may have been available, to the state for treatment received in the past at the state hospital, state school, and state sanitarium.

The count has, in accordance with section 25-0829 of the 1949 supplement, applied the sums so collected, first to the county and secondly the balance, if any, to the state. The state treasurer upon receiving these sums has credited the same to the charitable institutions revolving fund. Each quarter the county auditor receives a bill from the various state institutions. The bill is totaled and then there is shown a deduction for the amount of liquor tax moneys credited to that county against the bill for institutional care, and the county is then liable for the balance.

Certain debtors allege that they are liable only for the balance due after the liquor tax moneys have been deducted.

This contention, of course, is unsound. The liquor tax is a general tax on alcoholic beverages apportioned to the counties in accordance with the sale and tax receipts within that county.

It was never intended that an individual might personally and directly receive the benefits of such a tax.

Furthermore, the law requires that those who are financially able shall pay the costs of institutional care, and, disregarding all statutory requirements, section 85 of the constitution provides that state assistance shall be available only to the needy poor. Those who do not come within that class are necessarily liable for the indebtedness incurred in our state institutions.

ELMO T. CHRISTIANSON

Attorney General